

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

In re:

Scheherazade, Inc.

Chapter 7

Case No. 19-40658

Debtor.

**APPLICATION FOR ALLOWANCE OF COMPENSATION AND
REIMBURSEMENT OF EXPENSES BY ATTORNEY FOR CHAPTER 7 TRUSTEE**

Manty & Associates, P.A., moves the court for entry of an order approving its application for allowance of compensation and expenses.

JURISDICTION

1. The case was commenced by the filing of a petition for relief under chapter 7 on March 10, 2019. This court has jurisdiction over this application under 28 U.S.C. §§ 157 and 1334, Bankruptcy Rule 5005 and Local Rule 1070-1. This application arises under 11 U.S.C. §§ 329, 330 and 331. This proceeding is a core proceeding and is filed pursuant to Local Rules 2016-1 and 9013-4.

APPLICANT'S APPOINTMENT AS ATTORNEY FOR THE TRUSTEE

2. On April 1, 2019, the court approved applicant's employment as counsel for the trustee, effective March 14, 2019. A copy the order approving the trustee's retention of applicant is attached as Exhibit A.

3. In connection with its appointment as attorney for the trustee, applicant did not receive a retainer.

PRIOR ALLOWANCE OF FEES AND EXPENSES

4. Applicant has not been awarded any prior fees and expenses in this case.

UNPAID ADMINISTRATIVE EXPENSES

5. To the best of applicant's belief, there are no other unpaid administrative expenses, except those of the accountant for the trustee and the trustee.

DESCRIPTION OF SERVICES AS COUNSEL FOR THE TRUSTEE

6. In connection with the bankruptcy case, applicant has performed actual and necessary services for the trustee in the exercise and furtherance of the trustee's duties under the Bankruptcy Code. Attached as Exhibit B are statements of fees incurred on behalf of the trustee from March 14, 2019 through June 8, 2021. As required by Local Rule 2016-1, those statements contain an itemization of time separated by task or proceeding, (i) a description of the task or proceeding, (ii) a detailed list and description of each increment of time expended on the task or proceeding, and (iii) the name and capacity of the person who expended the time. Applicant expended a total of 198 hours of combined attorney time for services rendered on behalf of the Trustee between March 14, 2019 through June 8, 2021 and requests allowance of compensation in the amount of \$78,411.00.

7. The following sets forth in narrative form the services applicant performed in its capacity as attorney for the trustee, the amount of time and results achieved.

Cash Collateral and Secured Creditor Disputes

8. The trustee needed use of cash collateral to operate the store closing sale and to pay related expenses such as security, advertising, and employee wages. Initially, the trustee and secured creditor, BHM Capital, LLC, contemplated stipulated use of cash collateral. Accordingly, the applicant drafted a complex stipulation for use of cash collateral. Prior to execution, a dispute arose on whether the trustee and her liquidator were required to guarantee that liquidation proceeds would pay BHM's claim in full. The requested guaranty increased liquidation costs such that the

trustee could not agree. Thereafter, the applicant drafted a motion for use of cash collateral. The applicant analyzed BHM's response and defenses. The applicant drafted a reply pleading and represented the trustee at a hearing on the matter. The court authorized the trustee's use of cash collateral. The applicant's services benefitted the estate as the trustee was able to proceed with the liquidation sale, which was the most efficient and effective method to sell estate assets and maximized the monies available to pay creditors. From the sale of the collateral, the trustee realized approximately \$1,577,289.00 and was able to pay the secured creditor the balance on its claim and reasonable attorneys' for a total amount of \$325,392.10. By paying the secured creditor's claim, in full, this allowed for a distribution to priority and unsecured creditors.

9. BHM objected to three settlements between the trustee and various memo creditors. The applicant analyzed BHM's objections and drafted a reply. The applicant represented the trustee at the hearing on BHM's objections and the settlements were ultimately approved. The estate received approximately \$18,920.00 from memo vendors, plus the proceeds of approximately fifty-one items of jewelry that the memo vendors agreed could be sold by the estate.

10. The applicant also represented the trustee in connection with a dispute on post-petition interest payable to BHM and regarding total attorney's fees charged by BHM. The applicant successfully resolved both issues. The estate realized \$17,968.21 in the approval of the settlement.

11. The attorneys' fees associated with obtaining use of cash collateral and handling other secured creditor disputes follow:

<u>Attorneys & Staff</u>	<u>Billing Rate</u>	<u>Hours Billed</u>	<u>Billed Value</u>
Nauni Jo Manty	\$545.00	10.1	\$5,504.50
Mary F. Sieling	\$400.00	13.1	\$5,240.00
Jacqueline Williams	\$400.00	1.3	\$520.00

Liquidation Sale and Landlord Disputes

12. The applicant represented the trustee in connection with disputes and negotiations related to the store closing sale at the Galleria, Edina. Initially, the landlord would not consent to an on-site liquidation sale. The applicant had multiple communications with the landlord's attorney attempting to negotiate agreeable terms of a store closing sale. The applicant drafted and analyzed several redlined drafts of an agreement for a sale. The applicant successfully negotiated terms of a store closing sale. After which, the applicant drafted a motion for sale under section 363 and for approval of sale procedures. The sale at the Galleria benefited the estate as the most efficient and effective method to sell estate assets and maximized the monies available to pay creditors. The trustee realized the maximum amount for the sale by remaining in the location of the Galleria.

13. The attorneys' fees associated with the liquidation sale and handling disputes with the landlord follow:

<u>Attorneys & Staff</u>	<u>Billing Rate</u>	<u>Hours Billed</u>	<u>Billed Value</u>
Nauni Jo Manty	\$545.00	13.9	\$7,575.50
Mary F. Sieling	\$400.00	5.9	\$2,360.00
Jacqueline Williams	\$400.00	1.2	\$480.00

Disputed Security Interest of Memo Creditors

14. Certain vendors delivered jewelry to the debtor to be sold on memo. Eight such vendors existed and most did not file a UCC financing statement to perfect their security interest in the subject jewelry. The trustee and applicant argued that the subject jewelry belonged to the bankruptcy estate and that an avoidance claim arose due to the unperfected security interests. The vendors argued that they were not required to file a UCC financing statement. The applicant represented the trustee in these matters by conducting extensive research on the applicability of Article 9 of the Uniform Commercial Code; analyzing the various vendor agreements and invoices; analyzing the vendors' defenses; communicating extensively with the vendors and their attorneys;

negotiating settlements with each vendor; drafting settlement documents; and responding to a motion for relief from stay filed by one of the vendors.

15. Through the efforts of the applicant, the estate received approximately \$18,920.00 from memo vendors. In addition, many memo vendors agreed to allow the trustee to sell their jewelry and for the estate to keep the proceeds, rather than requiring that the jewelry be returned under the purported security interest. There were approximately fifty-one items of jewelry that the memo vendors agreed could be sold by the estate.

16. The attorneys' fees associated with such issues are as follows:

<u>Attorneys & Staff</u>	<u>Billing Rate</u>	<u>Hours Billed</u>	<u>Billed Value</u>
Nauni Jo Manty	\$545.00	.2	\$109.00
Mary F. Sieling	\$400.00	44.5	\$17,800.00
Krisann Treague	\$190.00	1.5	\$285.00
Chris Camardello	\$495.00	.3	\$148.50

Applicant has agreed to reduce its fees in this section by \$4,342.50 from \$18,342.50 to \$14,000.00.

Preferences

17. The applicant analyzed approximately ten complex multi-payment preferential transfer claims. The applicant engaged in pre-suit negotiations regarding collection of preference payments. In connection with those cases, the applicant researched various legal positions raised by the adverse parties, including analyzing ordinary course of business and calculating new value. The applicant negotiated settlement documents with the settling parties.

18. The applicant also filed five adversary proceedings in connection with the preferential payments. In connection with the adversary proceedings, the applicant participated in telephone calls and correspondence with counsel for the defendants in connection with various issues, including the viability of claims and defenses. The applicant determined ordinary course of business and calculated new value. The applicant successfully negotiated a monetary settlement

of each adversary proceedings, drafted settlement documents, and each adversary was dismissed as a result of the settlement.

19. Through the efforts of the applicant, the estate received approximately \$59,400.00 and reduced unsecured claims by \$97,967.66 in connection with the preferences, which increased the distribution to unsecured creditors

20. The attorneys' fees associated with the preferences follow:

<u>Attorneys & Staff</u>	<u>Billing Rate</u>	<u>Hours Billed</u>	<u>Billed Value</u>
Nauni Jo Manty	\$545.00	.8	\$436.00
Mary F. Sieling	\$400.00	58.5	\$23,400.00
Mary F. Sieling	\$425.00	3.2	\$1,360.00

Claim Objections

21. The trustee's staff reviewed and analyzed approximately 174 claims, of which seventy-four claims were filed with errors. The trustee's staff was able to resolve fifty-seven of the disputed claim without the applicant's assistance. Thereafter, the applicant filed motions objecting to claims on the seventeen remaining disputed claims. Most errors were made by individuals who sold jewelry with Scheherazade on consignment, known as the estate jewelry. The trustee's staff and subsequently the applicant worked with each claimant to determine what jewelry was sold, for what price, and ultimately, the appropriate value of the claim. This was a tremendous undertaking as many claimants had several items of jewelry on consignment, some items sold and some did not, meaning the trustee's staff and the applicant analyzed extensive records of the debtor. Through the efforts of the applicant, the claims were reduced, which benefited the estate as it will result in a higher distribution to creditors.

22. The attorneys' fees associated with the claim objections follow:

<u>Attorneys & Staff</u>	<u>Billing Rate</u>	<u>Hours Billed</u>	<u>Billed Value</u>
Mary F. Sieling	\$400.00	15.2	\$6,080.00
Mary F. Sieling	\$425.00	.9	\$382.50

Miscellaneous

23. The applicant represented the trustee in connection with several miscellaneous legal matters. The debtor had jewelry given to it by individuals selling the jewelry on consignment, known as the estate jewelry. In connection with such jewelry, the applicant drafted a motion to release the jewelry to the owners. The applicant also conducted research as to the bankruptcy estate's rights to consumer consignments and communicated with the estate jewelry owners on the issues. The applicant also negotiated the release on a lease of a Canon Printer. The applicant also represented the trustee in connection with a dispute with Comcast, in which Comcast transferred the debtor's telephone number to a third party, another jewelry store. The applicant drafted a motion for 2004 examination to gather information on the transfer. The applicant represented the trustee at a hearing on the matter and had multiple communications with Comcast and the transferees' attorney. The telephone number was successfully restored as the debtor's main number to be used during the store closing sale. The applicant also represented the trustee in drafting a motion for 2004 examination of U.S. Bank and Bremer Bank related to bank statements and copies of cancelled checks so the trustee could review for avoidance claims.

24. The attorneys' fees associated with miscellaneous services follow:

<u>Attorneys & Staff</u>	<u>Billing Rate</u>	<u>Hours Billed</u>	<u>Billed Value</u>
Mary F. Sieling	\$400.00	22.9	\$9,160.00
Mary F. Sieling	\$425.00	4.5	\$1,912.50

25. Exhibit B also reflects a statement of actual costs and expenses incurred on behalf of the trustee from March 14, 2019 through June 8, 2021. Actual costs and expenses incurred on behalf of the trustee during that time totaled \$485.02. Outside charges were billed at actual costs. Applicant charges 25 cents per page for copies.

WHEREFORE, applicant requests the court enter an order:

1. Allowing applicant compensation in the amount of \$78,411.00.
2. Allowing applicant reimbursement of expenses in the amount of \$485.02.
3. Directing the trustee to pay forthwith to applicant the sum of \$78,896.02, which represents total fees and expenses.

Dated: June 18, 2021

MANTY & ASSOCIATES, P.A.

/e/ Mary F. Sieling

Mary F. Sieling (#389893)

Nauni Manty (#230352)

150 South Fifth Street, Suite 3125

Minneapolis, MN 55402

(612) 465-0990

Attorneys for Trustee

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

In Re: Chapter 7
Case No. 19-40658
Scheherazade, Inc.,
Debtor.

ORDER

The trustee's application to approve the employment of Manty & Associates, P.A. as the trustee's attorneys came before the court.

Based on the application, the recommendation of the United States Trustee and 11 United States Code §327,

IT IS ORDERED: The employment is approved.

Dated: *April 1, 2019*

/e/ Kathleen H. Sanberg

Kathleen H. Sanberg
Chief United States Bankruptcy Judge

NOTICE OF ELECTRONIC ENTRY AND FILING ORDER OR JUDGMENT Filed and Docket Entry made on 04/01/2019 Lori Vosejka, Clerk, by SD
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~~Manty & Associates, P.A.~~

150 South Fifth Street
Suite 3125
Minneapolis, MN 55402
Fed. ID No. [REDACTED]

Invoice submitted to:

June 14, 2021

Nauni J. Manty
150 South Fifth St
Suite 3125
Minneapolis, MN 55402

In Reference To: Scheherazade Inc.

Bky Case No.: 19-40658

Invoice #14767

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
3/14/2019	NJM Various communications with Colin Dougherty, attorney for Galleria Shopping Center, regarding issues with the space.	0.20 545.00/hr	109.00
3/15/2019	CC Review correspondence from client regarding status (.1); communicate with client regarding UCC searches (.1).	0.20 495.00/hr	NO CHARGE
	NJM Communications with Colin Dougherty regarding security deposit, removal options, etc. and closing sale.	0.20 545.00/hr	109.00
	NJM Communications with Colin Dougherty regarding the leased spaced.	0.20 545.00/hr	109.00
3/18/2019	CC Conference with client regarding status and strategy.	0.30 495.00/hr	NO CHARGE
3/19/2019	JJW Research in connection with liquidation sale in shopping mall (.2); advise Nauni Manty in connection with the same (.1).	0.30 400.00/hr	120.00
	MFS Begin researching estate's rights in estate jewelry (1.0); begin drafting motion to release estate jewelry (2.5); research estate's interest in jewelry delivered on memo (1.0); telephone calls with memo vendors re estate's interest (.7); email correspondence with memo vendors (.5).	5.70 400.00/hr	2,280.00
	CC Conference with client regarding setoff issues.	0.20 495.00/hr	NO CHARGE
3/20/2019	MFS Continue drafting motion to release estate jewelry (.8); consult with trustee re motion and estate jewelry (.5); email correspondence with estate consignors re motion to release jewelry (.5); telephone call with consumer consignors re estate jewelry and motion to release (.6).	2.40 400.00/hr	960.00
3/21/2019	MFS Discuss revision with trustee on motion to release estate jewelry (.5); do additional research on consumer consignments in bankruptcy cases (.6); email clerk re hearing date (.1); finish drafting and filing motion to release estate jewelry (.5); telephone calls with consignors related to the motion to release jewelry (.5); email with consumer consignors	2.70 400.00/hr	1,080.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
		regarding estate jewelry (.3); email with John Lamey re his client's position on estate jewelry (.2).		
3/25/2019	MFS	Email with consumer consignors re motion to release estate jewelry (.6); telephone calls with consumer consignors (.7).	1.30 400.00/hr	520.00
	NJM	Communications with counsel for Eaton Hudson and the needs to stay in the premises for the liquidation sale.	0.20 545.00/hr	109.00
3/26/2019	MFS	Begin drafting motion for authority to sell inventory under section 363 and for authorization of sale procedures (1.0); research sale procedures in the Z Gallerie bankruptcy (.5). Stratgize with trustee on 363 sale and sale procedures (.4); email with Gretchen Cohenour re estate jewelry (.3); email correspondence with M. Thomas re estate jewelry (.2); email correspondence with Catherine Zimba re estate jewelry (.2).	2.60 400.00/hr	1,040.00
	NJM	Communications and conference calls with counsel of Eaton Hudson and Colin Dougherty regarding use of the store for the liquidation and the various requirements of the landlord in order to do so.	3.90 545.00/hr	2,125.50
3/27/2019	MFS	Telephone call with consignor re motion to release estate jewelry (.8); email correspondence with C. Kruse re motion to release estate jewelry (.2).	1.00 400.00/hr	400.00
3/28/2019	MFS	Continue drafting motion for 363 sale and for approval of sale procedures (1.8); consult with trustee on strategy for sale procedures (.3); telephone call with Somerset Manufacturers re commercial consignment and avoidance powers (.2); receive email from Somerset Manufacturers regarding avoidance of consigned inventory (.3); discuss avoidance adversary with trustee regarding commercially consigned jewelry under article 9 (.3); receive email from Jacob Seller regarding his client's position on estate jewelry and respond to same (.3); email Somerset re avoidance of unperfected interest in memo inventory (.2).	3.20 400.00/hr	1,280.00
	NJM	Communications regarding the draft agreement for the liquidation from Colin Dougherty.	0.30 545.00/hr	163.50
3/29/2019	NJM	Receive and review Store Closing Agreement; communications with Paul Ratelle and Colin Dougherty regarding same.	0.60 545.00/hr	327.00
4/1/2019	MFS	Receive email from Erin Bryan re trust's interest in estate jewelry and respond to same.	0.40 400.00/hr	160.00
	NJM	Receive and review revised agreement; make changes to same and forward to Colin Dougherty and Paul Ratelle.	2.00 545.00/hr	1,090.00
4/2/2019	NJM	Various communications regarding the Store Closing Agreement as well as review of the limitations on signage regarding the store closing and other limitations of the landlord.	1.10 545.00/hr	599.50

		<u>Hrs/Rate</u>	<u>Amount</u>
4/3/2019	MFS	Begin drafting motion to approve stipulation of use of cash collateral.	0.50 400.00/hr 200.00
	NJM	Communications with Colin Dougherty and Paul Ratelle regarding resolution of the landlord's concerns in connection with liquidation and Store Closing Agreement (.6); forward photos of signs used by furniture store liquidating furniture in the Galleria and the unrealistic positions taken by the landlord in connection therewith (.3); communications from the landlord's counsel regarding the necessity for security during the sale (.4); review and revise Store Closing Agreement and communications regarding same as well as the issues with the FF&E sale. (7).	2.00 545.00/hr 1,090.00
4/4/2019	MFS	Review BHM loan documents (.3); continue drafting motion to approve stipulation of use of cash collateral (1.0); begin drafting stipulation for use of cash collateral (.8); email correspondence with consignor re motion to release estate jewelry (.3).	2.40 400.00/hr 960.00
	NJM	Conference call with Paul Ratelle and Collin Dougherty regarding the Store Closing Agreement.	0.50 545.00/hr 272.50
	NJM	Communications with Terri Running regarding her representation of secured creditor legal positions.	1.40 545.00/hr 763.00
4/5/2019	MFS	Receive email regarding motion to release estate jewelry (.2); email D. Harayda re motion to release estate jewelry (.1).	0.30 400.00/hr 120.00
	NJM	Receive and review revised draft of Store Closing Agreement.	0.40 545.00/hr 218.00
4/8/2019	MFS	Receive email from clerk re motion to release estate jewelry (.1); receive email from Canon regarding leased copier and respond to same (.3).	0.40 400.00/hr 160.00
	NJM	Communications with Colin Dougherty regarding the inconsistency of positions in connection with other liquidations with tenants in the Galleria (.3); receive and review red-lined Store Closing Agreement and respond to same (.4); receive comments from Eaton Hudson's counsel regarding issues with landlord's action with barrier (.3); communications with landlord's counsel regarding right of first refusal of (.2); finalize Store Closing Agreement (.3).	1.50 545.00/hr 817.50
4/9/2019	MFS	Receive email from John Lamey re Hans jewelry and respond to same (.3); edit motion to approve stipulation for use of cash collateral (.7); telephone call with Dave Kozlowski re Bonanza secured claim and reclamation demand (.3); analyze Bondaza Security Agreement (.3).	1.60 400.00/hr 640.00
	NJM	Provide Landlord's attorney with 24-hour notice to remove the barricade to the store's premises.	0.20 545.00/hr 109.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
4/10/2019	MFS	Draft memo re call with attorney for Michael Bondanza (.2); Continue drafting motion to approve stipulation for cash collateral (.4).	0.60 400.00/hr	240.00
4/11/2019	MFS	Review stipulation for use of cash collateral (.3); continue drafting motion to approve use of cash collateral (.4); email with estate consignor re motion to release estate jewelry (.2); begin drafting complaint against Somerset regarding avoidance of unperfected consignment (1.5); email clerk for hearing date on motion for use of cash collateral (.1); Draft motion for use of cash collateral (1.0); received edits from Nauni Manty re motion for use of cash collateral and do final proof (.7); receive voicemail from consignor re motion to release (.1); edit certificate of service for motion for use of cash collateral (.2).	4.50 400.00/hr	1,800.00
	NJM	Review and revise motion for cash collateral.	1.10 545.00/hr	599.50
4/16/2019	MFS	Receive email from Jacob Sellers re consigned owners interest and respond to same (.3); receive email from M. Scott related to motion for release of estate jewelry and respond to same (.3).	0.60 400.00/hr	240.00
4/17/2019	JJW	Legal research in connection with business judgment rule and employment of professionals.	0.90 400.00/hr	360.00
	MFS	Draft affidavit of Robert Epstein (.6); Email Bob Epstein re provisions of affidavit (.2); email J. Lamey re motion to release estate jewelry (.3); telephone call with Ken Edstrom re BHM's objection to use of cash collateral (.2).	1.30 400.00/hr	520.00
4/18/2019	CC	Research consignment issues.	0.30 495.00/hr	148.50
	JJW	Legal research in connection with adequate protection (.8); legal research in connection with equity cushion (.2); review and revise reply to opposition to motion for use of cash collateral (.3).	1.30 400.00/hr	520.00
	MFS	Review reply to objection to use of cash collateral (.3); telephone call with LDM's attorney re secured interest (.3).	0.60 400.00/hr	240.00
	NJM	Review objection to use of cash collateral by BHM, the secured creditor (.9); prepare reply of trustee to objection (2.8); prepare for and attend hearing on motion for use of cash collateral (1.1).	4.80 545.00/hr	2,616.00
4/22/2019	MFS	Telephone call with estate jewelry owner motion to release jewelry (.3); email with estate jewelry owners re returning items (.5); email with M. Scott at Faegre re motion to release estate jewelry (.3); email with Erin Bryan at Dorsey re motion for release of estate jewelry (.2).	1.30 400.00/hr	520.00
4/23/2019	MFS	Email John Lamey re motion to release estate jewelry (.2); receive email from George Warner re Chardonnay Diamonds (.2); review Chardonnay Diamonds consignment documents (.4); email Nauni	1.40 400.00/hr	560.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
Manty re avoiding Chardonnay's unperfected interest (.3); email George Warner re avoiding interest (.3).				
4/24/2019	MFS	Telephone call with Comcast regarding violation of the stay and 549 claim regarding transfer of phone number; draft letter to Comcast re unauthorized transfer on telephone number.	0.80 400.00/hr	320.00
4/25/2019	MFS	Draft motion for 2004 exam of Comcast, Christensen Jewelers, Alex Christensen and Daniel Christensen (1.7); email clerk re hearing date (.1); email Nauni Manty re motion for 2004 exam (.2).	2.00 400.00/hr	800.00
	NJM	Communications with consigned creditor and need for relief from stay.	0.20 545.00/hr	109.00
4/29/2019	MFS	Telephone call with attorney for Christensen Jewelers re 2004 exam (.3); email correspondence with attorney for Christensen re 2004 exam (.3).	0.60 400.00/hr	240.00
4/30/2019	MFS	Receive VM from attorney for consigner and respond to same (.2); Receive VM from attorney for Michael Bondanza (.1); telephone call with attorney for Michael Bondanza (.3); email trustee about Michael Bondanza jewelry and issues (.2); email with Erin Bryan re consignment jewelry (.2); receive and respond to email from attorney for Christensen jewelers (.3); continue drafting complaint against Somerset (.5).	1.80 400.00/hr	720.00
5/1/2019	MFS	Prepare for motion for 2004 exam (.4); represent trustee at motion for 2004 exam (.5); draft revised proposed order and email to clerk (.2); email trustee re draft complaint against Somerset (.2); receive email from George Warner re Chardonnay Diamonds avoidance claim (.3); research "substantially engaged in business of selling good of others" (1.0); email G. Warner re settlement of Chardonnay Diamonds issue (.3); review debtor inventory lists to confirm not substantially engaged in selling goods of others (.6).	3.50 400.00/hr	1,400.00
	NJM	Communications with secured creditor's attorney regarding report of sales.	0.30 545.00/hr	163.50
5/2/2019	MFS	Email with S. Smith re Chardonnay inventory (.2); receive email from George Warner re settlement of avoidance issue with Chardonnay Diamonds (.2); telephone call with Comcast re order for 2004 exam and that number be transferred (.5); email debtor's attorney re Comcast account information (.2); receive email from attorney Huffman re consigned items and respond to same (.3); email with Ann Bottolene re Christensen account (.3).	1.70 400.00/hr	680.00
	NJM	Communications with Terri Running regarding Gemco's consigned inventory and it competing with her client's security interest.	0.40 545.00/hr	218.00
5/3/2019	MFS	Email with Ann Bottolene re Comcast transfer.	0.20 400.00/hr	80.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
5/6/2019	MFS	Email with David Kozlowski re stipulation on Bondanza jewelry (.3); Email with Comcast Corporate counsel re telephone number transfer (.3).	0.60 400.00/hr	240.00
5/7/2019	MFS	Email with Comcast Corporate Counsel re transfer for phone number.	0.20 400.00/hr	80.00
5/8/2019	MFS	Email Comcast's counsel re line transfer.	0.10 400.00/hr	40.00
5/9/2019	MFS	Review settlement offer from Chardonney diamonds re avoidance issue (.3); discuss Chardonney settlement with trustee via email (.2); email George Warner re settlement of Chardonney avoidance claim (.4).	0.90 400.00/hr	360.00
5/14/2019	MFS	Analyze email and offer from Geprge Warner tre avoidance of Chardonnay Diamond's interest (.4); email Warner re same and with counteroffer (.4); email Danny Ambalu re avoidance of Sommerset's interest and settlement (.3).	1.10 400.00/hr	440.00
5/15/2019	MFS	Receive email from Danny Ambalu re avoidance of Somerset items (.2); email Abalu re same (.1).	0.30 400.00/hr	120.00
5/16/2019	MFS	Telephone call with Danny Ambalu re settlement of lien avoidance issue (.4); Telephone call with other vendor re lien avoidance and settlement (.3).	0.70 400.00/hr	280.00
5/20/2019	MFS	Research surcharging trustee expenses on sale (.6); receive email from A Glam representative re avoidance of unperfected claim and settlement offer (.4); email trustee re same (.2); receive voicemail re A. Glam settlement (.1).	1.30 400.00/hr	520.00
5/21/2019	MFS	Receive email from estate jewelry owner re motion to release and respond to same (.2); email George Warner re settlement of Chardonney diamonds avoidance claim (.2).	0.40 400.00/hr	160.00
5/22/2019	MFS	Receive email from Michael Bondanza re insurance claim (.2); discuss with trustee Takahashi motion for relief from stay (.3); begin preparing response to Tahakashi's motion for relief (.5); telephone call with Terri Running re motion for relief from stay (.2); email A. Glam Diamonds re settlement of lien avoidance issue (.3).	1.50 400.00/hr	600.00
	NJM	Communications with Terri Running regarding payoff of the secured creditor's principal obligation and letter regarding same.	0.90 545.00/hr	490.50
5/23/2019	MFS	Research penalty interest (.5); Receive email from A. Glam re settlement of avoidance action (.2); email trustee re same (.1); receive email from George Warner re settlement of Chardonney Diamonds avoidance action (.3); discuss settlement with trustee (.2); call with Warner to Chardonney settlement (.2); email Warner re Chardonney settlement (.3).	1.80 400.00/hr	720.00

			Page	7
			<u>Hrs/Rate</u>	<u>Amount</u>
5/24/2019	MFS	Email George Warner re settlement of avoidance claims re Chardonnay diamonds (.2); review changes to verification re Charndoney Diamonds settlement (.2); receive email from A. Glam re settlement of avoidance claims (.2); discuss A. Glam settlement with trustee via email (.3).	0.90 400.00/hr	360.00
5/28/2019	MFS	Revise settlement documents for Chardonnay Diamonds settlement (.3); email George Warner re same (.2); Review settlement offer from A. Glam (.3); discuss A. Glam settlement with trustee (.2); email Rafi Glam re A. Glam settlement offer (.3).	1.30 400.00/hr	520.00
5/29/2019	MFS	Email A. Glam re settlement (.4); begin drafting response to Takahashi motion for relief from stay (1.5); research "substantially engaged in selling goods of others" (.6); research creditor knowledge (.5).	2.40 400.00/hr	960.00
5/30/2019	MFS	Finish drafting response to Takahashi motion for relief from stay (1.0); email Danny Ambalu re settlement on Somerset items (.3); analyze email from Takahashi re motion for relief and settlement (.3); email Andrew Green re settlement of Takahashi items (.3).	1.90 400.00/hr	760.00
5/31/2019	MFS	Receive email from Danny Ambalu re settlement on Somerset items (.2); email Danny re same (.1).	0.30 400.00/hr	120.00
6/3/2019	MFS	Email Danny Ambalu re settlement of Somerset claim (.3).	0.30 400.00/hr	120.00
6/4/2019	MFS	Email client re settlement of Takahashi avoidance claims and motion for relief (.3); draft stipulation of settlement on Takahashi motion for relief and avoidance claims (.6); email Andy Green re Takahashi stipulation (.2).	1.10 400.00/hr	440.00
6/5/2019	MFS	Telephone call with Danny A. re settlement of Somerset jewelry (.3); telephone call with vendor re avoidance claims (.3); email client re settlement of Somerset claims (.3)	0.90 400.00/hr	360.00
	NJM	Communications with Colin Dougherty regarding Eaton Hudson's violation of the Store Closing Agreement and clarification that the chandelier was purchased by the debtor.	0.20 545.00/hr	109.00
6/6/2019	KNT	Drafted jewelry descriptions in stipulation with Takahashi.	1.50 190.00/hr	285.00
	MFS	Telephone call with Danny Ambalu re settlement on Somerset items (.3); telephone call with Joe Lawver re settlement of vendor goods (.2); receive email from A Glam re settlement (.3); discuss A. Glam and Somerset settlement with trustee (.3); email Danny Ambalu re Somerse settlement (.4); receive email from Dan Levy about settlement of Assael items (.2); respond to same (.2); email Rafi Glam re A. Glam settlement (.3); receive order on Takahashi motion for relief from stay (.1); email A. Green re Takahaskhi order (.1).	2.40 400.00/hr	960.00

			Page	8
			<u>Hrs/Rate</u>	<u>Amount</u>
6/7/2019	MFS	Email A. Green re Somerset settlement.	0.10 400.00/hr	40.00
6/10/2019	MFS	Email A. Glam re settlement of avoidance claim.	0.40 400.00/hr	160.00
6/11/2019	MFS	Telephone call with estate consignor re motion to release jewelry (.2); email A. Glm re avoidance settlement (.5).	0.70 400.00/hr	280.00
6/13/2019	MFS	Receive email from J. Lawver re BHM objection (.2); telephone call with J. Lawver and client re same (.2).	0.40 400.00/hr	160.00
6/14/2019	NJM	Several communications with the secured creditor's counsel regarding payment of excessive attorneys' fees.	0.60 545.00/hr	327.00
6/18/2019	MFS	Telephone call with Adam Altman re LDM motion for relief from stay (.2).	0.20 400.00/hr	80.00
	NJM	Review objection to notice of settlement filed by secured creditor.	0.50 545.00/hr	272.50
6/19/2019	MFS	Telephone call with Dori Paul on eFiligree consignment settlement (.3); email D. Paul re same (.2); review objection to Chardonnay settlement filed by BHM (.3); email clerk for hearing date (.2); draft notice of hearing re objection to settlement (.3); email G. Warner re BHM's objection to settlement (.2).	1.50 400.00/hr	600.00
6/20/2019	MFS	Review Assael Inventory and email D. Levy re settlement on consignment issues (.8); review e Filigree inventory and discuss settlement of consignment issues with trustee (.4); email d. Paul re settlement of eFiligree consignment avoidance issues (.4).	1.60 400.00/hr	640.00
6/24/2019	MFS	Draft bill of sale for FF&E (.3); discuss printer abandonment with Canon (.2).	0.50 400.00/hr	200.00
6/25/2019	MFS	Contact clerk and J. Lawver about hearing date on objection to settlement (.2).	0.20 400.00/hr	80.00
6/26/2019	MFS	Email clerk re hearing date on objections; telephone call with eFiligree re settlement of lien avoidance (.4); email eFiligree re same (.3).	0.70 400.00/hr	280.00
6/27/2019	MFS	Draft notice of hearing for objection to A. Glam settlement and Somerset settlement (.5); telephone call with Somerset re objection to settlement (.4); email eFiligree re settlement of avoidance issue (.5); telephone call with eFiligree re settlement (.3); email A. Glam and Somerset re objections to settlement (.4); send second email to eFiligree re lien avoidance settlement (.3).	2.40 400.00/hr	960.00
6/28/2019	MFS	Email Dori Paul re eFiligree settlement of avoidance claims.	0.20 400.00/hr	80.00

			Hrs/Rate	Page 9 Amount
7/1/2019	MFS	Telephone call with Dori Paul re settlement of eFiligree avoidance claim (.3); email Dori Paul re same (.2)	0.50 400.00/hr	200.00
7/2/2019	MFS	Receive email from Dori Paul re settlement of eFiligree avoidance claim (.2)	0.20 400.00/hr	80.00
7/8/2019	MFS	Email eFiligree re settlement on avoidance issue (.3); receive email from D. Ambalu re Somerset settlement and respond to same (.3)	0.30 400.00/hr	120.00
7/11/2019	MFS	Draft reply to BHM's objection to three settlements (1.5)	1.50 400.00/hr	600.00
7/15/2019	MFS	Review revisions to reply on objections to settlement and make additional edits (.4); review service addresses for reply (.2); prepare exhibits for reply (.3)	0.90 400.00/hr	360.00
7/17/2019	MFS	Receive email from D. Levy re settlement of Assael avoidance action and respond to same (.5); prepare for hearing on objections to settlements (.7)	1.20 400.00/hr	480.00
7/18/2019	MFS	Represent trustee at hearing on objections to settlement (.6); draft proposed orders on objections to settlements (.5); email Clerk re same (.1); email G. Warner re Chardonnay settlement (.1)	1.30 400.00/hr	520.00
7/22/2019	MFS	Email D. Ambalu re settlement of avoidance claims against Somerset (.2); email Rafi re settlement fo A. Glam avoidance claim (.2)	0.40 400.00/hr	160.00
7/31/2019	MFS	Telephone call with Rafi Glam re A. Glam settlement (.3)	0.30 400.00/hr	120.00
8/5/2019	MFS	Email G. Warner re settlement with Chardonnay diamonds (.3); email G. Young re consignment jewelry (.2)	0.50 400.00/hr	200.00
8/8/2019	MFS	Draft letter to U.S. Bank re turnover (.3)	0.30 400.00/hr	120.00
	NJM	Several communications with secured creditor's attorney regarding post-petition interest issue.	0.50 545.00/hr	272.50
9/3/2019	MFS	Email G. Warner re settlement with Chardonnay (.1); email Dori Paul re settlement with Efiligree (.1); email D. Ambula re Somerset settlement (.1)	0.30 400.00/hr	120.00
9/20/2019	MFS	Email D. Lampert re Chardonnay settlement (.2)	0.20 400.00/hr	80.00
11/13/2019	MFS	Email Danny Ambalu re Somerset avoidance claims	0.20 400.00/hr	80.00
12/2/2019	MFS	Email with trustee re possible avoidance claims for memo vendors.	0.20 400.00/hr	80.00

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			<u>Hrs/Rate</u> <u>Amount</u>
12/16/2019	MFS	Email D. Ambalu re Somerset avoidance settlement	0.10 400.00/hr 40.00
1/8/2020	MFS	Email D. Ambalu re settlement of Somerset avoidance claim	0.10 400.00/hr 40.00
1/9/2020	MFS	Email D. Levy re settlement of Assael avoidance action (.2); receive response to same (.1); discuss Assael settlement with trustee (.3)	0.60 400.00/hr 240.00
1/20/2020	MFS	Receive email for attorney for Assael re avoidance	0.20 400.00/hr 80.00
1/27/2020	MFS	Draft motion for 2004 examination of U.S. Bank and Bremer bank	1.00 400.00/hr 400.00
2/12/2020	MFS	Prepare for hearing on motion for 2004 exam (.5); represent trustee and motion for 2004 exam (.5)	1.00 400.00/hr 400.00
2/20/2020	MFS	Draft subpoena of documents of US Bank and Bremer Bank	1.20 400.00/hr 480.00
3/12/2020	MFS	Review Bremer bank records and begin chart of preference claims	2.00 400.00/hr 800.00
3/13/2020	MFS	Continue drafting spreadsheet of preference claims (1.0); discuss claims with trustee (.3)	1.30 400.00/hr 520.00
3/30/2020	MFS	Draft demand letters re preference claims against Gemco, Odelia, S. Kashi, Mad Monkey Media, I Reiss, Simon G, New Italian Art, and Chase (1.3); research service address for same entities (.6); receive US Bank's responses to subpoena and review for avoidance claims (.8); email trustee re avoidance claims and preferences (.2)	2.90 400.00/hr 1,160.00
3/31/2020	MFS	Draft preference demand letter against Barbara Hamilton Sustad, Michael Bondanza, Beny Sofer and Chardonnay Diamonds (.8); telephone call with trustee re preference claims (.2); draft form objection to claims (.4); begin drafting four motions objecting to claims (1.8)	3.20 400.00/hr 1,280.00
4/1/2020	MFS	Email clerk re hearing on motion objecting to claims (.1); finish drafting 5 motions objection to claims (1.2); begin drafting two additional motions objecting to claims (1.0)	2.30 400.00/hr 920.00
4/6/2020	MFS	Receive voicemail from B. Hamilton re preference and return call re same (.3); email trustee re B. Hamilton preference (.2)	0.50 400.00/hr 200.00
4/7/2020	MFS	Receive settlement offer from I.Reiss re preference (.2) email with trustee re analysis on I.Reiss offer (.3)	0.50 400.00/hr 200.00
4/8/2020	MFS	Email exchanges with I.Reiss Co re preference settlement (.4)	0.40 400.00/hr 160.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
4/10/2020 MFS	Receive voicemail re counsel re Michael Bondanza preference and return call (.3); receive email from counsel re Michael Bondanza preference and respond to same (.3)	0.60 400.00/hr	240.00
4/20/2020 MFS	Receive and review email from A. Green re Gemco preference along with security agreement documents (.3); research perfection and tracing of proceeds under UCC (.4); email A. Green re settlement of Gemco preference (.3)	1.00 400.00/hr	400.00
4/21/2020 MFS	Call with Dave Kozlowski re Bondanza preference claim (.3); email re same (.2)	0.50 400.00/hr	200.00
4/24/2020 MFS	Email Dave Kozlowski re settlement of Bondaza preference (.4); Call with Jeff Klobucar re Hamiotn Sustad preference (.3) ; email trustee re settlement with Hamilton Sustad on preference (.3)	1.00 400.00/hr	400.00
4/27/2020 MFS	Call with Fleming re motion objecting to claim (.2); email J. Klobucar re settlement of Hamilton-Sustad preference (.2); receive response to same and respond again re offer (.5)	0.90 400.00/hr	360.00
4/29/2020 MFS	Begin drafting motion objecting to claim of Mayberry and Sivright (1.0); draft withdrawal of Swanson claim and cover letter (.3)	1.30 400.00/hr	520.00
4/30/2020 MFS	Call with R. Galam re A. Glam claim objection (.2); review response to Gemco preference (.3); research commingled proceeds and tracing under UCC (.6); respond with analysis to A. Green on Gemo preference claim and offer (.5)	1.60 400.00/hr	640.00
5/4/2020 MFS	Email J. Klobucar re settlement with Hamilton-Sustad (.3); email with clerk re defaults on motions objecting to claims (.1); email with clerk re hearing date on additional motions objection to claims (.1); finish drafting motion objecting to Mayberry claim (.3); finish drafting motion objecting to Casey claim (.3); draft motion objecting to Schaal claim (.6); finish drafting motion objecting to Sivright claim (.4)	2.10 400.00/hr	840.00
5/5/2020 MFS	Finish drafting motion objecting to Potts claim (.5); receive and review objection of R. Lindquist to settlement with I.Reiss (.2); email trustee re same (.2); email clerk on hearing date for objection (.1); draft notice of hearing on settlement and objection (.3); finish drafting motion objecting to Murray claim (.4); email I. Reiss re objection to settlement (.3)	2.00 400.00/hr	800.00
5/6/2020 MFS	Begin drafting response to objection to I.Reiss settlement (1.0); draft complaint against Odelia Jewelry (.8); email G. Warner re Chardonnay preference and claim issue (.3)	2.10 400.00/hr	840.00
5/7/2020 MFS	Email I.Reiss re objection to settlement (.3); Continue drafting response to I.Reiss settlement (1.9); research settlement factors and trustee business judgement standard (.5)	2.70 400.00/hr	1,080.00

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			<u>Hrs/Rate</u> <u>Amount</u>
5/8/2020	MFS	Receive email on New Italian settlement and respond to same (.4)	0.40 400.00/hr 160.00
5/11/2020	NJM	Review and revise I.Reiss reply to objection by creditor.	0.80 545.00/hr 436.00
	MFS	Finish drafting response to objection to I.Reiss settlement and prepare exhibits (1.0); discuss same with trustee (.2); receive offer from New Italian re preference and analyze defenses (.5); discuss New Italian's defenses with trustee (.3)	2.00 400.00/hr 800.00
5/12/2020	MFS	Email P. Lombardi re New Italian preference settlement (.3); receive response from Mad Monkey Media re preference and analyze defenses (.5)	0.80 400.00/hr 320.00
5/14/2020	MFS	Receive email from R. Lindquist re objection to I.Reiss claim (.2); Call R. Lindquist re same and re withdrawal of objection (.2)	0.40 400.00/hr 160.00
5/18/2020	MFS	Email New Italian re preference settlement and hardship claim (.3)	0.30 400.00/hr 120.00
	MFS	Research tracing rules under lowest intermediate balance test (.4); review bank records re lowest intermediate balance test after sale of Gemco jewelry (.4); email A. Green re settlement with Gemco (.3)	1.10 400.00/hr 440.00
5/19/2020	MFS	Analyze settlement offer from Bondanza and email trustee re same (.6); Email D. Kozlowski re settlement of Bondanza claim (.3); begin drafting motions objecting to claim of Pauley, Wallin and Brinks (1.2); analyze financials send by New Italian re preference claim (.3)	2.40 400.00/hr 960.00
5/20/2020	MFS	Email exchanges with trustee re analysis on Bondanza claim and preference (.5); email Dave Kozlowski re settlement offer of Bondanza preference (.2)	0.70 400.00/hr 280.00
5/21/2020	MFS	Review withdrawal of objection to I.Reiss claim (.1); email court clerk re same (.1); draft withdrawal of hearing (.3); email I.Reiss re withdrawal and settlement payment (.1)	0.60 400.00/hr 240.00
5/26/2020	MFS	Receive and review sales comparisons from New Italian Art in connection with preference claim (.2); email trustee re settlement strategy with New Italian Art (.3); review offer from Gemco re preference (.3); review Gemco invoices for new value defense (.3); email trustee re strategy for Gemco preference settlement (.3); email New Italian re accepting offer and re terms of settlement (.2); email A. Green re Gemco settlement (.3); email B. Stavole re Simon G preference (.1)	2.00 400.00/hr 800.00
5/27/2020	MFS	Telephone call with D. Kozlowski re Bondanza preference settlement and claim (.2); email with trustee re same (.4)	0.60 400.00/hr 240.00

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			<u>Hrs/Rate</u> <u>Amount</u>
5/28/2020	MFS	Email with D. Kozlowski re terms of Bondanza settlement (.3); review 15 box of debtor corporate files, including invoices and receipts to determiner defenses of various preference defenses and the analyze possible fraudulent transfer claims (3.0)	3.30 400.00/hr 1,320.00
5/29/2020	MFS	Draft memo to trustee on preferences and fraudulent transfers (.5)	0.50 400.00/hr 200.00
6/3/2020	MFS	Draft and file adversary preference complaint against Beny Sofer, Chardonnay and Odelia (2.8); telephone call with D. Mathews re withdrawing claim (.2)	3.00 400.00/hr 1,200.00
6/4/2020	MFS	Begin drafting motion objecting to claim of Cohenour and review her receipt for returned items compared with proof of claim (.8); email Erin Bryan re objection to Reister claim (.3); receive response to same (.1); draft and file complaint against Simon G and review invoice for defense (.8)	2.00 400.00/hr 800.00
6/8/2020	MFS	Receive email from clerk on motion objecting to claims (.1)	0.10 400.00/hr 40.00
6/9/2020	MFS	Received summons in cases against Beny Sofer, Odelia and Chardonnay, then serve summons and complaints (.5); Received and analyze offer on Gemco preference and respond to same (.6); email clerk re additional motions objecting to claims (.1); finish drafting Wallin objection to claim, then file and serve (.4); finish drafting Pauley objection to claim, then serve and file (.4)	2.00 400.00/hr 800.00
6/10/2020	MFS	Finish drafting Cohenour motion objection to claim, then serve and file (.4); finish drafting objection to Brinks claim, then serve and file (.3)	0.70 400.00/hr 280.00
6/11/2020	MFS	Receive email from Simon G re settlement of preference and review new value defense (.5); discuss settlement with trustee (.3); email Simon G with response and re new value (.2)	1.00 400.00/hr 400.00
6/18/2020	MFS	Email with Erin Bryan re Reister claim (.1); review answer filed by Chardonnay Diamonds (.3); email G. Warner re settlement and defenses (.2)	0.60 400.00/hr 240.00
6/26/2020	MFS	Email trustee re settlement on preference claim against Simon G. (.3); Email settlement offer to attorney for Simon G (.3)	0.60 400.00/hr 240.00
6/30/2020	MFS	Email I.Reiss re preference settlement (.1); email J. Klobucar re Hamilton settlement (.1); draft stipulation to extend deadline to answer for Beny Sofer (.3); email S. Hilsenrath re same and re settlement (.2)	0.70 400.00/hr 280.00
7/2/2020	MFS	Email I.Reiss re payment on settlement	0.10 400.00/hr 40.00
7/7/2020	MFS	Email J. Klobucar re payment on Hamilton Sustad settlement (.1)	0.10 400.00/hr 40.00

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			<u>Hrs/Rate</u> <u>Amount</u>
7/10/2020	MFS	Draft stipulation to extend deadline to answer for Simon G. (.4)	0.40 400.00/hr 160.00
7/14/2020	MFS	Receive email from clerk re hearings on objections certain claims (.1)	0.10 400.00/hr 40.00
7/17/2020	MFS	Call with G. Warner re Chardonnay preference settlement (.2); begin drafting motion for default judgment on Odelia preference (1.0)	1.20 400.00/hr 480.00
7/20/2020	MFS	Review Chardonnay Diamonds defenses in adversary proceeding (.3); discuss Chardonnay settlement with trustee (.2)	0.50 400.00/hr 200.00
7/21/2020	MFS	Email clerk re hearing date on motion for default on Odelia adversary (.1); finish drafting motion for default judgement on Odelia adversary (.6); draft notice of default to clerk (.3); email G. Warner re settlement of Chardonnay preference (.2)	1.20 400.00/hr 480.00
7/22/2020	MFS	Email G. Warner re settlement of Chardonnay settlement (.2)	0.20 400.00/hr 80.00
7/29/2020	MFS	Call with E. Radow re settlement of Odelia preference (.3); receive email from J. Vann re Beny Sofer adversary (.3); Review Beny Sofer OCB and new value defenses (.5); email J. Vann re settlement on Beny Sofer preference (.3); discuss Odelia settlement with trustee (.3)	1.70 400.00/hr 680.00
7/30/2020	MFS	Email E. Radow re terms of settlement with Odelia re preference (.3); email clerk re continued hearing date (.1); draft notice of continued hearing re Odelia motion for default judgment (.3)	0.70 400.00/hr 280.00
8/4/2020	MFS	Email E. Radow re Odelia preference settlement(.1) ; email trustee re settlement options with Beny Sofer (.3); email J. Vann with Beny Sofer settlement offer (.2) Draft second stipulation re Beny Sofer deadline to answer (.3); Email B. Stavole re Simon G. Settlement (.2); email trustee re settlement options with Gemco (.2)	1.30 400.00/hr 520.00
8/5/2020	MFS	Email B. Cottrell re settlement of Gemco preference claim (.2)	0.20 400.00/hr 80.00
8/6/2020	MFS	Email clerk re motion objecting to claim (.1); finish drafting motion objecting to Clark-Mathews claim (.6); call with B. Stavole re Simon G preference (.2)	0.90 400.00/hr 360.00
8/7/2020	MFS	Email B. Cottrell re settlement of Gemco preference claim (.2)	0.20 400.00/hr 80.00
8/18/2020	MFS	Receive offer from Gemco re preference settlement (.3); discuss Gemco settlement with trustee (.3); email trustee re remaining preference claims and possible fraud transfers (.4)	1.00 400.00/hr 400.00
8/25/2020	MFS	Email G. Warner re Chardonnay settlement (.1); draft withdrawal of motion for default judgment in Odelia preference adversary (.2) draft notice of dismissal of Odelia preference adversary (.2)	0.50 400.00/hr 200.00

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			<u>Hrs/Rate</u> <u>Amount</u>
8/26/2020	MFS	Review settlement offer W. Stavole re Simon G. settlement and respond to same (.2)	0.20 400.00/hr 80.00
8/31/2020	MFS	Email trustee re settlement with Gemco and Beny Sofer (.4); receive email from clerk re motion allowing Chardonnay claim (.1); email G. Warner re same (.2)	0.70 400.00/hr 280.00
9/1/2020	MFS	Email J. Vann re settlement of Beny Sofer preference (.3); email B. Cottrell re settlement of Gemco preference (.1); review response to same (.1); call with G. Warner re Chardonnay claim (.2)	0.70 400.00/hr 280.00
9/3/2020	MFS	Draft fraudulent transfer demand letter to Comcast and GM	0.70 400.00/hr 280.00
9/8/2020	MFS	Receive email from clerk re motion objecting to Mathews claim (.1); email A. Green re settlement docs (.2)	0.30 400.00/hr 120.00
9/10/2020	MFS	Email A. Green re revised term on Gemco settlement	0.10 400.00/hr 40.00
9/15/2020	MFS	Discuss Beny Sofer settlement with trustee (.2); email J. Vann re settlement (.2)	0.40 400.00/hr 160.00
9/21/2020	MFS	Finalize S.Kashi preference complaint (.6)	0.60 400.00/hr 240.00
9/23/2020	MFS	Email B. Stavole re Simon G. Settlement (.1); email G. Warner re Chardonnay preference settlement and claim (.2)	0.30 400.00/hr 120.00
9/24/2020	MFS	Discuss Beny Sofer settlement with trustee (.2); email J. Vann re settlement (.2)	0.40 400.00/hr 160.00
9/29/2020	MFS	Email G. Warner re settlement with Chardonnay (.1)	0.10 400.00/hr 40.00
9/30/2020	MFS	Receive email from J. Vann accepting Beny Sofer settlement (.2)	0.20 400.00/hr 80.00
10/2/2020	MFS	Receive S. Kashi summons and serve	0.10 400.00/hr 40.00
10/5/2020	MFS	Draft stipulation of dismissal of Chardonnay preference case (.3)	0.30 400.00/hr 120.00
10/19/2020	MFS	Draft Notice of dismissal of Simon G case.	0.30 400.00/hr 120.00
10/22/2020	MFS	Email J. Vann re Beny Sofer Preference settlement	0.20 400.00/hr 80.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
11/24/2020	MFS	Email T. Wengrovsky re S. Kashi settlement (.2)	0.20 400.00/hr	80.00
11/25/2020	MFS	Call with T. Wengrovski re S. Kashi settlement (.4)	0.40 400.00/hr	160.00
12/10/2020	MFS	Email J. Vann re Beny Sofer settlement (.2); email T. Wengrovsky re S. Kashi settlement (.2)	0.40 400.00/hr	160.00
12/22/2020	MFS	Email clerk re status of S. Kashi adversary (.1); begin drafting motion for summary judgment of S. Kashi adversary (1.0)	1.10 400.00/hr	440.00
12/28/2020	MFS	Email with T. Wengrovsky re S. Kashi settlement (.2)	0.20 400.00/hr	80.00
1/4/2021	MFS	Email with trustee re settlement S. Kashi (.2); email T. Wengrovsky re same (.2)	0.40 425.00/hr	170.00
1/12/2021	MFS	Email T. Wendgrovsky re settlement of S. Kashi preference (.3); email trustee re same (.2); email clerk re hearing date on motion objecting to claim (.1); draft motion objecting to claim of D. Edwards (.8)	1.40 425.00/hr	595.00
1/26/2021	MFS	Email trustee re settlement of S. Kashi preference (.2)	0.20 425.00/hr	85.00
1/28/2021	MFS	Email T. Wengrovsky re settlement of S. Kashi settlement (.2)	0.20 425.00/hr	85.00
1/29/2021	MFS	Receive email from T. Wengrovsky re S. Kashi settlement and respond to same (.2)	0.20 425.00/hr	85.00
2/8/2021	MFS	Email T. Wengrovsky re settlement of S. Kashi debt (.1); email A. Sofer re Beny Sofer settlement (.1)	0.20 425.00/hr	85.00
2/9/2021	MFS	Discuss S. Kashi settlement with trustee (.1); email T. Wengrovsky re same (.2)	0.30 425.00/hr	127.50
2/12/2021	MFS	Email T. Wengrovsky re settlement of S. Kashi debt (.2)	0.20 425.00/hr	85.00
2/16/2021	MFS	Email T. Wengrovsky re settlement of S. Kashi preference	0.20 425.00/hr	85.00
3/11/2021	MFS	Email T. Wengrovsky re S. Kashi settlement	0.10 425.00/hr	42.50
3/17/2021	MFS	Draft notice of dismissal of S. Kashi adversary	0.30 425.00/hr	127.50
3/23/2021	MFS	Email J. Vann re Beny Sofer settlement	0.10 425.00/hr	42.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
3/24/2021	MFS Email clerk re update on Beny Sofer adversary	0.10 425.00/hr	42.50
3/31/2021	MFS Draft notice of dismissal of Beny Sofer adversary	0.20 425.00/hr	85.00
6/8/2021	MFS Prepare fee application and exhibits.	4.50 425.00/hr	1,912.50
For professional services rendered		198.70	\$82,753.50
			<u><4,342.50></u>
			<u>\$78,411.00</u>
3/28/2019	Copying cost Draft Motion to Sell		1.50
4/23/2019	Copies Chardonnay Diamond Inventories		1.00
4/25/2019	Copies Letter to Christenson Jewelers and Comcast to phone number (4 addresses)		1.00
	Postage - UPS Overnight Mail Letter to Christenson Jewelers and Comcast to phone number (4 addresses)		92.62
5/1/2019	Copying cost Motion for 2004 Exam		2.25
	Copies Motion for 2004 Exam		2.25
5/29/2019	Copying cost Draft response to motion for relief		1.50
6/25/2019	Copies Notice of Settlement		1.75
7/11/2019	Copies Draft reply to objection to settlements		1.75
7/16/2019	Copies Pleadings for hearing on objection to settlements		8.50
3/11/2020	Copying cost - bank statements and checks re preferences		25.25
3/23/2020	Copying cost - claims register		11.50
	Copying cost - claims register		11.50
4/2/2020	Postage - 5 claim objections		3.25

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	<u>Amount</u>
4/2/2020 Copying cost - 5 claim objections	12.50
5/5/2020 Postage - notice of hearing	3.50
Postage - claim objections	9.95
Copying cost - notice of hearing	5.25
Copying cost - claim objections	82.50
5/6/2020 Postage - claim objection	6.95
6/5/2020 Copying cost - claim objections	4.50
6/10/2020 Postage - 2 claim objections	8.45
Copies - 2 claim objections	52.00
Copying cost	64.50
Postage - claim objection	9.60
6/11/2020 Copying cost	15.00
Postage - claim objection	3.90
8/6/2020 Copying cost - claim objection	36.00
Postage - claim objection	4.80
Total additional charges	\$485.02
Total amount of this bill	\$83,238.52
Fee Reduction	<4,342.50>
Balance due	\$78,896.02

Timekeeper Summary

Name	Hours	Rate	Amount
Chris Camardello	0.30	495.00	\$148.50
Chris Camardello	0.70	0.00	\$0.00
Jacqueline J. Williams	2.50	400.00	\$1,000.00
Krisann Treague	1.50	190.00	\$285.00
Mary Sieling	8.60	425.00	\$3,655.00
Mary Sieling	160.10	400.00	\$64,040.00
Nauni Jo Manty	25.00	545.00	\$13,625.00

Exhibit B

CERTIFICATE OF VERIFICATION

I, Nauni Manty of Manty & Associates, P.A., declare under penalty of perjury that the foregoing facts are true and correct to the best of my knowledge, information and belief.

Dated: June 18, 2021

MANTY & ASSOCIATES, P.A.



Nauni Manty (#230352)
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Attorneys for Trustee